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UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

In re:

Chapter 11 Bankruptcy

Intrepid U.S.A., Inc.,  
and Jointly Administered Cases,

Case No. 04-40416-NCD  
Case No. 04-40462-NCD  
Case No. 04-40418-NCD

Debtors

Case Nos. 04-41924 – 04-41988-NCD

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**ORDER AUTHORIZING EMPLOYMENT OF ORDINARY COURSE PROFESSIONAL  
TAX PREPARER AND ACCOUNTANT (ROBERT GANN, CPA)**

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Upon the Notice of Employment of Ordinary Course Professional and Joint Application by the above Debtors to employ the accounting firm of Robert Gann, CPA, it appears that it is necessary for the Debtors to employ Chapter 11 tax accountants, it appears that the accountant is an ordinary course professional, or in the alternative it appears that the accountant selected by the Debtors does not hold or represent an interest adverse to the estates and is disinterested within the meaning of 11 U.S.C. § 327(a),

IT IS HEREBY ORDERED:

1. The Debtors may employ Robert Gann, CPA upon the basis set forth in the application, as an ordinary course professional, subject to recommendation to that effect by the Office of the United States Trustee;
2. In the alternative, if the Office of the United States Trustee recommends employment as a professional not in the ordinary course of business, Debtors may employ Robert Gann, CPA upon the alternative basis set forth in the application, subject to the provisions of 11 U.S.C. §§ 328 and 330; and, in that event,

3. Robert Gann, CPA is authorized to schedule a hearing for allowance of its professional fees and expenses under 11 U.S.C. §§ 331 and 330 not more than once every ninety (90) days; and

4. Robert Gann, CPA may submit regular monthly invoice to the Debtors, with copies to the counsel for the Official Committee of Unsecured Creditors and to counsel for the United States Trustee, and the Debtors are authorized to pay 80% of such fees and 100% of costs on a monthly basis, subject to later allowance by the Court as set out above.

UNITED STATES BANKRUPTCY COURT

Dated: July 19 \_\_\_\_\_, 2004

/e/Robert J. Kressel

Robert J. Kressel  
United States Bankruptcy Judge

NOTICE OF ELECTRONIC ENTRY AND  
FILING ORDER OR JUDGMENT  
Filed and Docket Entry made on 07/20/04  
Patrick G. De Wane, Clerk, By KK

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